I hereby certify that this correspondence is being deposited with the United States Postal Service, IRAD with sufficient postage, as first class mail in an envelope addressed to:

Mail Stop Amendment Commissioner for Patents, Alexandria, VA 22313, on August 18, 2005

(Date of Deposit)

Anthony P. Curtis. Ph.D., Reg. No. 46,193

Name of Applicant, Assignee or Registered Representative

Signature

Date of Signature

Our Case No. 9281-4590

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Naoya Hasegawa et al.

Serial No. 10/611,555

Filing Date: July 1, 2003

For: A Magnetic Detecting Element Having

Second Antiferromagnetic Layer Overlying Second Free Magnetic Layer

Extending inTrack Width Direction

Beyond Track Width

Examiner: Kevin Bernatz

Group Art Unit No. 1173

Amendment

Mail Stop AMENDMENT Commissioner for Patents Alexandria, VA 22313

Dear Sir:

In response to the Office Action dated July 5, 2005, please amend the aboveidentified application as follows:

A listing of the Claims begins on page 2 of this paper.

Remarks begin on page 7 of this paper.

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